

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: Jackson County

Unit Code: 039/000/00

County: JACKSON

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$38,015,161

Equalized Assessed Valuation:

\$639,832,804

Population:

58,264

Employees:

Full Time:

411

Part Time:

99

Salaries Paid:

\$16,297,290

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | Amounts      | Averages     | Medians      |
|--|--------------|--------------|--------------|
| Beginning Fund Balance for FY 08:      | \$12,364,941 | \$15,630,638 | \$9,273,345  |
| Per Capita Beginning Fund Balance:     | \$212        | \$327        | \$316        |
| Revenue Collected During FY 08:        | \$15,368,058 | \$22,285,567 | \$12,321,302 |
| Expenditures During FY 08:             | \$15,085,149 | \$21,759,152 | \$12,585,603 |
| Per Capita Revenue:                    | \$264        | \$447        | \$441        |
| Per Capita Expenditures:               | \$259        | \$436        | \$424        |
| Revenues over (under) Expenditures:    | \$282,909    | \$526,415    | \$282,909    |
| Ratio of Fund Balance to Expenditures: | 83.31%       | 76.97%       | 78.90%       |
| Ending Fund Balance for FY 08:         | \$12,566,954 | \$15,868,055 | \$9,459,769  |
| Per Capita Ending Fund Balance:        | \$216        | \$336        | \$329        |

##### Equity

|                         | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds:   | \$      | \$       | \$      |
| Total Unreserved Funds: | \$      | \$       | \$      |

##### Net Assets

|                                | Amounts      | Averages     | Medians     |
|--------------------------------|--------------|--------------|-------------|
| Total Restricted Net Assets:   | \$12,181,051 | \$5,178,485  | \$1,359,081 |
| Total Unrestricted Net Assets: | \$173,498    | \$11,803,961 | \$7,235,565 |



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 08:       | <b>\$534,068</b> | <b>\$6,896,334</b> | <b>\$970,000</b> |
| Per Capita Debt:                  | <b>\$9</b>       | <b>\$92</b>        | <b>\$33</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>     | <b>0.25%</b>       | <b>0.00%</b>     |

##### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08:            | <b>\$5,449,125</b>  | <b>\$3,264,168</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 08: | <b>\$94</b>         | <b>\$35</b>        | <b>\$</b>      |
| Revenue Collected During FY 08:                   | <b>\$11,797,473</b> | <b>\$2,144,033</b> | <b>\$</b>      |
| Expenditures During FY 08:                        | <b>\$11,527,963</b> | <b>\$2,204,075</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$202</b>        | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$198</b>        | <b>\$38</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$269,510</b>    | <b>-\$60,042</b>   | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>49.61%</b>       | <b>113.82%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 08:               | <b>\$5,718,635</b>  | <b>\$3,371,498</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$98</b>         | <b>\$39</b>        | <b>\$</b>      |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name: Jasper County

Unit Code: 040/000/00

County: JASPER

Fiscal Year End:

11/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,335,942

Equalized Assessed Valuation:

\$218,641,270

Population:

9,880

Employees:

Full Time:

84

Part Time:

30

Salaries Paid:

\$3,667,752

#### Blended Component Units

Number Submitted = 1

Health Department

#### Fiscal Indicators

##### General and Special Funds

|  | Amounts     | Averages    | Medians     |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 08:      | \$4,476,751 | \$3,660,405 | \$3,295,319 |
| Per Capita Beginning Fund Balance:     | \$453       | \$1,001     | \$494       |
| Revenue Collected During FY 08:        | \$8,947,967 | \$4,100,202 | \$3,635,034 |
| Expenditures During FY 08:             | \$8,799,949 | \$3,937,244 | \$3,431,767 |
| Per Capita Revenue:                    | \$906       | \$950       | \$588       |
| Per Capita Expenditures:               | \$891       | \$911       | \$559       |
| Revenues over (under) Expenditures:    | \$148,018   | \$162,958   | \$143,312   |
| Ratio of Fund Balance to Expenditures: | 61.45%      | 106.08%     | 91.99%      |
| Ending Fund Balance for FY 08:         | \$5,407,975 | \$3,894,554 | \$3,695,692 |
| Per Capita Ending Fund Balance:        | \$547       | \$1,049     | \$541       |

##### Equity

|                         | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds:   | \$      | \$       | \$      |
| Total Unreserved Funds: | \$      | \$       | \$      |

##### Net Assets

|                                | Amounts     | Averages    | Medians     |
|--------------------------------|-------------|-------------|-------------|
| Total Restricted Net Assets:   | \$4,684,702 | \$1,094,080 | \$196,793   |
| Total Unrestricted Net Assets: | \$723,273   | \$2,136,388 | \$2,335,144 |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u>  | <u>Medians</u>  |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08:       | <b>\$329,089</b> | <b>\$154,115</b> | <b>\$26,121</b> |
| Per Capita Debt:                  | <b>\$33</b>      | <b>\$23</b>      | <b>\$8</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>     | <b>0.07%</b>     | <b>0.00%</b>    |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>  | <u>Medians</u> |
|---|----------------|------------------|----------------|
| Beginning Retained Earnings for FY 08:            | <b>\$</b>      | <b>\$106,711</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 08: | <b>\$</b>      | <b>\$43</b>      | <b>\$</b>      |
| Revenue Collected During FY 08:                   | <b>\$</b>      | <b>\$245,208</b> | <b>\$</b>      |
| Expenditures During FY 08:                        | <b>\$</b>      | <b>\$210,897</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$</b>      | <b>\$102</b>     | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$</b>      | <b>\$93</b>      | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$</b>      | <b>\$34,312</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>68.34%</b>    | <b>0.00%</b>   |
| Ending Retained Earnings for FY 08:               | <b>\$</b>      | <b>\$142,159</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$</b>      | <b>\$53</b>      | <b>\$</b>      |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Jefferson County**

Unit Code: **041/000/00**

County: **JEFFERSON**

Fiscal Year End:

**11/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$16,001,034**

Equalized Assessed Valuation:

**\$461,135,587**

Population:

**40,083**

Employees:

Full Time:

**200**

Part Time:

**5**

Salaries Paid:

**\$6,096,975**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u>     | <u>Medians</u>      |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 08:      | <b>\$7,162,359</b>  | <b>\$15,630,638</b> | <b>\$9,273,345</b>  |
| Per Capita Beginning Fund Balance:     | <b>\$179</b>        | <b>\$327</b>        | <b>\$316</b>        |
| Revenue Collected During FY 08:        | <b>\$16,764,753</b> | <b>\$22,285,567</b> | <b>\$12,321,302</b> |
| Expenditures During FY 08:             | <b>\$16,275,311</b> | <b>\$21,759,152</b> | <b>\$12,585,603</b> |
| Per Capita Revenue:                    | <b>\$418</b>        | <b>\$447</b>        | <b>\$441</b>        |
| Per Capita Expenditures:               | <b>\$406</b>        | <b>\$436</b>        | <b>\$424</b>        |
| Revenues over (under) Expenditures:    | <b>\$489,442</b>    | <b>\$526,415</b>    | <b>\$282,909</b>    |
| Ratio of Fund Balance to Expenditures: | <b>43.30%</b>       | <b>76.97%</b>       | <b>78.90%</b>       |
| Ending Fund Balance for FY 08:         | <b>\$7,046,835</b>  | <b>\$15,868,055</b> | <b>\$9,459,769</b>  |
| Per Capita Ending Fund Balance:        | <b>\$176</b>        | <b>\$336</b>        | <b>\$329</b>        |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Total Unreserved Funds: | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u>     | <u>Medians</u>     |
|--------------------------------|--------------------|---------------------|--------------------|
| Total Restricted Net Assets:   | <b>\$6,178,210</b> | <b>\$5,178,485</b>  | <b>\$1,359,081</b> |
| Total Unrestricted Net Assets: | <b>\$1,049,532</b> | <b>\$11,803,961</b> | <b>\$7,235,565</b> |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|---------------------|--------------------|------------------|
| Outstanding Debt for FY 08:       | <b>\$15,076,197</b> | <b>\$6,896,334</b> | <b>\$970,000</b> |
| Per Capita Debt:                  | <b>\$376</b>        | <b>\$92</b>        | <b>\$33</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>        | <b>0.25%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08:            | \$             | <b>\$3,264,168</b> | \$             |
| Per Capita Beginning Retained Earnings for FY 08: | \$             | <b>\$35</b>        | \$             |
| Revenue Collected During FY 08:                   | \$             | <b>\$2,144,033</b> | \$             |
| Expenditures During FY 08:                        | \$             | <b>\$2,204,075</b> | \$             |
| Per Capita Revenue:                               | \$             | <b>\$41</b>        | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$38</b>        | \$             |
| Operating Income (loss):                          | \$             | <b>-\$60,042</b>   | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>113.82%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 08:               | \$             | <b>\$3,371,498</b> | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$39</b>        | \$             |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Jersey County**

Unit Code: **042/000/00**

County: **JERSEY**

Fiscal Year End:

**11/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$11,029,329**

Equalized Assessed Valuation:

**\$306,539,192**

Population:

**22,622**

Employees:

Full Time:

**74**

Part Time:

**17**

Salaries Paid:

**\$3,221,364**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u>     | <u>Medians</u>      |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 08:      | <b>\$8,783,735</b>  | <b>\$15,630,638</b> | <b>\$9,273,345</b>  |
| Per Capita Beginning Fund Balance:     | <b>\$388</b>        | <b>\$327</b>        | <b>\$316</b>        |
| Revenue Collected During FY 08:        | <b>\$8,011,609</b>  | <b>\$22,285,567</b> | <b>\$12,321,302</b> |
| Expenditures During FY 08:             | <b>\$8,913,782</b>  | <b>\$21,759,152</b> | <b>\$12,585,603</b> |
| Per Capita Revenue:                    | <b>\$354</b>        | <b>\$447</b>        | <b>\$441</b>        |
| Per Capita Expenditures:               | <b>\$394</b>        | <b>\$436</b>        | <b>\$424</b>        |
| Revenues over (under) Expenditures:    | <b>-\$902,173</b>   | <b>\$526,415</b>    | <b>\$282,909</b>    |
| Ratio of Fund Balance to Expenditures: | <b>123.82%</b>      | <b>76.97%</b>       | <b>78.90%</b>       |
| Ending Fund Balance for FY 08:         | <b>\$11,036,967</b> | <b>\$15,868,055</b> | <b>\$9,459,769</b>  |
| Per Capita Ending Fund Balance:        | <b>\$488</b>        | <b>\$336</b>        | <b>\$329</b>        |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Total Unreserved Funds: | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u>     | <u>Medians</u>     |
|--------------------------------|--------------------|---------------------|--------------------|
| Total Restricted Net Assets:   | <b>\$3,019,789</b> | <b>\$5,178,485</b>  | <b>\$1,359,081</b> |
| Total Unrestricted Net Assets: | <b>\$4,329,707</b> | <b>\$11,803,961</b> | <b>\$7,235,565</b> |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 08:       | <b>\$4,365,000</b> | \$6,896,334     | \$970,000      |
| Per Capita Debt:                  | <b>\$193</b>       | \$92            | \$33           |
| General Obligation Debt over EAV: | <b>1.42%</b>       | 0.25%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08:            | \$             | \$3,264,168     | \$             |
| Per Capita Beginning Retained Earnings for FY 08: | \$             | \$35            | \$             |
| Revenue Collected During FY 08:                   | \$             | \$2,144,033     | \$             |
| Expenditures During FY 08:                        | \$             | \$2,204,075     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$38            | \$             |
| Operating Income (loss):                          | \$             | -\$60,042       | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | 113.82%         | 0.00%          |
| Ending Retained Earnings for FY 08:               | \$             | \$3,371,498     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: Jo Daviess County

Unit Code: 043/000/00

County: JO DAVIESS

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,765,560

Equalized Assessed Valuation:

\$718,040,690

Population:

22,304

Employees:

Full Time:

121

Part Time:

25

Salaries Paid:

\$5,170,577

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | Amounts      | Averages     | Medians      |
|--|--------------|--------------|--------------|
| Beginning Fund Balance for FY 08:      | \$11,177,608 | \$15,630,638 | \$9,273,345  |
| Per Capita Beginning Fund Balance:     | \$501        | \$327        | \$316        |
| Revenue Collected During FY 08:        | \$13,931,668 | \$22,285,567 | \$12,321,302 |
| Expenditures During FY 08:             | \$13,505,249 | \$21,759,152 | \$12,585,603 |
| Per Capita Revenue:                    | \$625        | \$447        | \$441        |
| Per Capita Expenditures:               | \$606        | \$436        | \$424        |
| Revenues over (under) Expenditures:    | \$426,419    | \$526,415    | \$282,909    |
| Ratio of Fund Balance to Expenditures: | 85.98%       | 76.97%       | 78.90%       |
| Ending Fund Balance for FY 08:         | \$11,611,834 | \$15,868,055 | \$9,459,769  |
| Per Capita Ending Fund Balance:        | \$521        | \$336        | \$329        |

##### Equity

|                         | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds:   | \$      | \$       | \$      |
| Total Unreserved Funds: | \$      | \$       | \$      |

##### Net Assets

|                                | Amounts     | Averages     | Medians     |
|--------------------------------|-------------|--------------|-------------|
| Total Restricted Net Assets:   | \$2,851,891 | \$5,178,485  | \$1,359,081 |
| Total Unrestricted Net Assets: | \$8,704,576 | \$11,803,961 | \$7,235,565 |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>  | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|-----------------|--------------------|------------------|
| Outstanding Debt for FY 08:       | <b>\$35,220</b> | <b>\$6,896,334</b> | <b>\$970,000</b> |
| Per Capita Debt:                  | <b>\$2</b>      | <b>\$92</b>        | <b>\$33</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>    | <b>0.25%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08:            | <b>\$</b>      | <b>\$3,264,168</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 08: | <b>\$</b>      | <b>\$35</b>        | <b>\$</b>      |
| Revenue Collected During FY 08:                   | <b>\$</b>      | <b>\$2,144,033</b> | <b>\$</b>      |
| Expenditures During FY 08:                        | <b>\$</b>      | <b>\$2,204,075</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$</b>      | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$</b>      | <b>\$38</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$</b>      | <b>-\$60,042</b>   | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>113.82%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 08:               | <b>\$</b>      | <b>\$3,371,498</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$</b>      | <b>\$39</b>        | <b>\$</b>      |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Greater Than 275,000

#### Local Government Profile

Unit Name: Kane County

Unit Code: 045/000/00

County: KANE

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$367,487,444

Equalized Assessed Valuation:

\$15,050,671,937

Population:

507,125

Employees:

Full Time:

1,242

Part Time:

113

Salaries Paid:

\$63,298,536

#### Blended Component Units

Number Submitted = 1

Forest Preserve Dist

#### Fiscal Indicators

##### General and Special Funds

|  | Amounts       | Averages      | Medians       |
|--|---------------|---------------|---------------|
| Beginning Fund Balance for FY 08:      | \$116,522,973 | \$146,205,734 | \$129,395,249 |
| Per Capita Beginning Fund Balance:     | \$230         | \$273         | \$260         |
| Revenue Collected During FY 08:        | \$167,599,908 | \$237,302,925 | \$226,030,843 |
| Expenditures During FY 08:             | \$156,421,028 | \$222,168,982 | \$205,164,858 |
| Per Capita Revenue:                    | \$330         | \$424         | \$425         |
| Per Capita Expenditures:               | \$308         | \$400         | \$412         |
| Revenues over (under) Expenditures:    | \$11,178,880  | \$15,133,940  | \$15,135,683  |
| Ratio of Fund Balance to Expenditures: | 79.24%        | 71.16%        | 70.70%        |
| Ending Fund Balance for FY 08:         | \$123,946,352 | \$157,359,498 | \$143,789,195 |
| Per Capita Ending Fund Balance:        | \$244         | \$288         | \$256         |

##### Equity

|                         | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds:   | \$      | \$       | \$      |
| Total Unreserved Funds: | \$      | \$       | \$      |

##### Net Assets

|                                | Amounts       | Averages      | Medians      |
|--------------------------------|---------------|---------------|--------------|
| Total Restricted Net Assets:   | \$94,552,044  | \$73,416,071  | \$78,320,500 |
| Total Unrestricted Net Assets: | \$123,640,743 | \$108,378,804 | \$97,145,705 |



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|-----------------|----------------|
| Outstanding Debt for FY 08:       | <b>\$354,840,124</b> | \$271,446,706   | \$324,162,618  |
| Per Capita Debt:                  | <b>\$700</b>         | \$493           | \$459          |
| General Obligation Debt over EAV: | <b>2.02%</b>         | 0.84%           | 0.66%          |

##### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08:            | <b>\$35,942,778</b> | \$75,194,229    | \$29,338,219   |
| Per Capita Beginning Retained Earnings for FY 08: | <b>\$71</b>         | \$114           | \$71           |
| Revenue Collected During FY 08:                   | <b>\$3,102,859</b>  | \$21,518,191    | \$16,023,752   |
| Expenditures During FY 08:                        | <b>\$1,883,948</b>  | \$21,115,279    | \$15,374,100   |
| Per Capita Revenue:                               | <b>\$6</b>          | \$38            | \$53           |
| Per Capita Expenditures:                          | <b>\$4</b>          | \$37            | \$46           |
| Operating Income (loss):                          | <b>\$1,218,911</b>  | \$402,912       | \$609,456      |
| Ratio of Retained Earnings to Expenditures:       | <b>1958.56%</b>     | 527.50%         | 214.86%        |
| Ending Retained Earnings for FY 08:               | <b>\$36,898,217</b> | \$77,145,868    | \$32,322,676   |
| Per Capita Ending Retained Earnings:              | <b>\$73</b>         | \$118           | \$80           |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Kankakee County**

Unit Code: **046/000/00**

County: **KANKAKEE**

Fiscal Year End:

**11/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$69,665,820**

Equalized Assessed Valuation:

**\$2,195,925,988**

Population:

**112,524**

Employees:

Full Time:

**529**

Part Time:

**94**

Salaries Paid:

**\$23,648,447**

#### Blended Component Units

Number Submitted = 3

911 System Fee

Health Department

Veterans Administration Commission

#### Fiscal Indicators

##### General and Special Funds

|  | Amounts             | Averages            | Medians             |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 08:      | <b>\$25,403,478</b> | <b>\$15,630,638</b> | <b>\$9,273,345</b>  |
| Per Capita Beginning Fund Balance:     | <b>\$226</b>        | <b>\$327</b>        | <b>\$316</b>        |
| Revenue Collected During FY 08:        | <b>\$52,886,401</b> | <b>\$22,285,567</b> | <b>\$12,321,302</b> |
| Expenditures During FY 08:             | <b>\$53,123,411</b> | <b>\$21,759,152</b> | <b>\$12,585,603</b> |
| Per Capita Revenue:                    | <b>\$470</b>        | <b>\$447</b>        | <b>\$441</b>        |
| Per Capita Expenditures:               | <b>\$472</b>        | <b>\$436</b>        | <b>\$424</b>        |
| Revenues over (under) Expenditures:    | <b>-\$237,010</b>   | <b>\$526,415</b>    | <b>\$282,909</b>    |
| Ratio of Fund Balance to Expenditures: | <b>47.37%</b>       | <b>76.97%</b>       | <b>78.90%</b>       |
| Ending Fund Balance for FY 08:         | <b>\$25,166,468</b> | <b>\$15,868,055</b> | <b>\$9,459,769</b>  |
| Per Capita Ending Fund Balance:        | <b>\$224</b>        | <b>\$336</b>        | <b>\$329</b>        |

##### Equity

|                         | Amounts   | Averages  | Medians   |
|-------------------------|-----------|-----------|-----------|
| Total Reserved Funds:   | <b>\$</b> | <b>\$</b> | <b>\$</b> |
| Total Unreserved Funds: | <b>\$</b> | <b>\$</b> | <b>\$</b> |

##### Net Assets

|                                | Amounts             | Averages            | Medians            |
|--------------------------------|---------------------|---------------------|--------------------|
| Total Restricted Net Assets:   | <b>\$18,197,904</b> | <b>\$5,178,485</b>  | <b>\$1,359,081</b> |
| Total Unrestricted Net Assets: | <b>\$3,174,645</b>  | <b>\$11,803,961</b> | <b>\$7,235,565</b> |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|---------------------|--------------------|------------------|
| Outstanding Debt for FY 08:       | <b>\$27,184,529</b> | <b>\$6,896,334</b> | <b>\$970,000</b> |
| Per Capita Debt:                  | <b>\$242</b>        | <b>\$92</b>        | <b>\$33</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>        | <b>0.25%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08:            | <b>\$4,893,073</b> | <b>\$3,264,168</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 08: | <b>\$43</b>        | <b>\$35</b>        | <b>\$</b>      |
| Revenue Collected During FY 08:                   | <b>\$3,075,642</b> | <b>\$2,144,033</b> | <b>\$</b>      |
| Expenditures During FY 08:                        | <b>\$2,777,138</b> | <b>\$2,204,075</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$27</b>        | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$25</b>        | <b>\$38</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$298,504</b>   | <b>-\$60,042</b>   | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>186.46%</b>     | <b>113.82%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 08:               | <b>\$5,178,178</b> | <b>\$3,371,498</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$46</b>        | <b>\$39</b>        | <b>\$</b>      |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Kendall County**

Unit Code: **047/000/00**

County: **KENDALL**

Fiscal Year End:

**11/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$54,080,751**

Equalized Assessed Valuation:

**\$3,049,061,393**

Population:

**96,818**

Employees:

Full Time:

**170**

Part Time:

**20**

Salaries Paid:

**\$15,340,776**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u>     | <u>Medians</u>      |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 08:      | <b>\$27,958,642</b> | <b>\$15,630,638</b> | <b>\$9,273,345</b>  |
| Per Capita Beginning Fund Balance:     | <b>\$289</b>        | <b>\$327</b>        | <b>\$316</b>        |
| Revenue Collected During FY 08:        | <b>\$50,951,763</b> | <b>\$22,285,567</b> | <b>\$12,321,302</b> |
| Expenditures During FY 08:             | <b>\$44,714,431</b> | <b>\$21,759,152</b> | <b>\$12,585,603</b> |
| Per Capita Revenue:                    | <b>\$526</b>        | <b>\$447</b>        | <b>\$441</b>        |
| Per Capita Expenditures:               | <b>\$462</b>        | <b>\$436</b>        | <b>\$424</b>        |
| Revenues over (under) Expenditures:    | <b>\$6,237,332</b>  | <b>\$526,415</b>    | <b>\$282,909</b>    |
| Ratio of Fund Balance to Expenditures: | <b>73.19%</b>       | <b>76.97%</b>       | <b>78.90%</b>       |
| Ending Fund Balance for FY 08:         | <b>\$32,727,334</b> | <b>\$15,868,055</b> | <b>\$9,459,769</b>  |
| Per Capita Ending Fund Balance:        | <b>\$338</b>        | <b>\$336</b>        | <b>\$329</b>        |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Total Unreserved Funds: | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |

##### Net Assets

|                                | <u>Amounts</u>      | <u>Averages</u>     | <u>Medians</u>     |
|--------------------------------|---------------------|---------------------|--------------------|
| Total Restricted Net Assets:   | <b>\$14,933,374</b> | <b>\$5,178,485</b>  | <b>\$1,359,081</b> |
| Total Unrestricted Net Assets: | <b>\$30,142,816</b> | <b>\$11,803,961</b> | <b>\$7,235,565</b> |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|---------------------|--------------------|------------------|
| Outstanding Debt for FY 08:       | <b>\$31,182,158</b> | <b>\$6,896,334</b> | <b>\$970,000</b> |
| Per Capita Debt:                  | <b>\$322</b>        | <b>\$92</b>        | <b>\$33</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>        | <b>0.25%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08:            | \$             | <b>\$3,264,168</b> | \$             |
| Per Capita Beginning Retained Earnings for FY 08: | \$             | <b>\$35</b>        | \$             |
| Revenue Collected During FY 08:                   | \$             | <b>\$2,144,033</b> | \$             |
| Expenditures During FY 08:                        | \$             | <b>\$2,204,075</b> | \$             |
| Per Capita Revenue:                               | \$             | <b>\$41</b>        | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$38</b>        | \$             |
| Operating Income (loss):                          | \$             | <b>-\$60,042</b>   | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>113.82%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 08:               | \$             | <b>\$3,371,498</b> | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$39</b>        | \$             |



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Knox County**

Unit Code: **048/000/00**

County: **KNOX**

Fiscal Year End:

**11/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$41,541,242**

Equalized Assessed Valuation:

**\$650,150,069**

Population:

**51,857**

Employees:

Full Time:

**330**

Part Time:

**79**

Salaries Paid:

**\$12,723,998**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u>     | <u>Medians</u>      |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 08:      | <b>\$13,435,791</b> | <b>\$15,630,638</b> | <b>\$9,273,345</b>  |
| Per Capita Beginning Fund Balance:     | <b>\$259</b>        | <b>\$327</b>        | <b>\$316</b>        |
| Revenue Collected During FY 08:        | <b>\$19,297,978</b> | <b>\$22,285,567</b> | <b>\$12,321,302</b> |
| Expenditures During FY 08:             | <b>\$19,833,839</b> | <b>\$21,759,152</b> | <b>\$12,585,603</b> |
| Per Capita Revenue:                    | <b>\$372</b>        | <b>\$447</b>        | <b>\$441</b>        |
| Per Capita Expenditures:               | <b>\$382</b>        | <b>\$436</b>        | <b>\$424</b>        |
| Revenues over (under) Expenditures:    | <b>-\$535,861</b>   | <b>\$526,415</b>    | <b>\$282,909</b>    |
| Ratio of Fund Balance to Expenditures: | <b>65.17%</b>       | <b>76.97%</b>       | <b>78.90%</b>       |
| Ending Fund Balance for FY 08:         | <b>\$12,925,597</b> | <b>\$15,868,055</b> | <b>\$9,459,769</b>  |
| Per Capita Ending Fund Balance:        | <b>\$249</b>        | <b>\$336</b>        | <b>\$329</b>        |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Total Unreserved Funds: | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |

##### Net Assets

|                                | <u>Amounts</u>      | <u>Averages</u>     | <u>Medians</u>     |
|--------------------------------|---------------------|---------------------|--------------------|
| Total Restricted Net Assets:   | <b>\$3,558,790</b>  | <b>\$5,178,485</b>  | <b>\$1,359,081</b> |
| Total Unrestricted Net Assets: | <b>\$11,594,968</b> | <b>\$11,803,961</b> | <b>\$7,235,565</b> |



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|---------------------|--------------------|------------------|
| Outstanding Debt for FY 08:       | <b>\$10,213,659</b> | <b>\$6,896,334</b> | <b>\$970,000</b> |
| Per Capita Debt:                  | <b>\$197</b>        | <b>\$92</b>        | <b>\$33</b>      |
| General Obligation Debt over EAV: | <b>1.13%</b>        | <b>0.25%</b>       | <b>0.00%</b>     |

##### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08:            | <b>\$16,640,049</b> | <b>\$3,264,168</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 08: | <b>\$321</b>        | <b>\$35</b>        | <b>\$</b>      |
| Revenue Collected During FY 08:                   | <b>\$10,430,729</b> | <b>\$2,144,033</b> | <b>\$</b>      |
| Expenditures During FY 08:                        | <b>\$10,318,206</b> | <b>\$2,204,075</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$201</b>        | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$199</b>        | <b>\$38</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$112,523</b>    | <b>-\$60,042</b>   | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>166.83%</b>      | <b>113.82%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 08:               | <b>\$17,213,425</b> | <b>\$3,371,498</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$332</b>        | <b>\$39</b>        | <b>\$</b>      |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Greater Than 275,000

#### Local Government Profile

Unit Name: Lake County

Unit Code: 049/000/00

County: Lake

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$745,221,164

Equalized Assessed Valuation:

\$30,967,837,000

Population:

735,000

Employees:

Full Time:

2,660

Part Time:

Salaries Paid:

\$166,879,543

#### Blended Component Units

Number Submitted = 3

ETSB

Forest Preserve District

Forest Preserve enterprise

#### Fiscal Indicators

##### General and Special Funds

|  | Amounts       | Averages      | Medians       |
|--|---------------|---------------|---------------|
| Beginning Fund Balance for FY 08:      | \$266,110,009 | \$146,205,734 | \$129,395,249 |
| Per Capita Beginning Fund Balance:     | \$362         | \$273         | \$260         |
| Revenue Collected During FY 08:        | \$381,247,796 | \$237,302,925 | \$226,030,843 |
| Expenditures During FY 08:             | \$356,100,003 | \$222,168,982 | \$205,164,858 |
| Per Capita Revenue:                    | \$519         | \$424         | \$425         |
| Per Capita Expenditures:               | \$484         | \$400         | \$412         |
| Revenues over (under) Expenditures:    | \$25,147,793  | \$15,133,940  | \$15,135,683  |
| Ratio of Fund Balance to Expenditures: | 83.35%        | 71.16%        | 70.70%        |
| Ending Fund Balance for FY 08:         | \$296,810,089 | \$157,359,498 | \$143,789,195 |
| Per Capita Ending Fund Balance:        | \$404         | \$288         | \$256         |

##### Equity

|                         | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds:   | \$      | \$       | \$      |
| Total Unreserved Funds: | \$      | \$       | \$      |

##### Net Assets

|                                | Amounts       | Averages      | Medians      |
|--------------------------------|---------------|---------------|--------------|
| Total Restricted Net Assets:   | \$90,571,093  | \$73,416,071  | \$78,320,500 |
| Total Unrestricted Net Assets: | \$222,188,077 | \$108,378,804 | \$97,145,705 |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|-----------------|----------------|
| Outstanding Debt for FY 08:       | <b>\$314,552,731</b> | \$271,446,706   | \$324,162,618  |
| Per Capita Debt:                  | <b>\$428</b>         | \$493           | \$459          |
| General Obligation Debt over EAV: | <b>0.85%</b>         | 0.84%           | 0.66%          |

#### Enterprise Funds

|   | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08:            | <b>\$275,335,791</b> | \$75,194,229    | \$29,338,219   |
| Per Capita Beginning Retained Earnings for FY 08: | <b>\$375</b>         | \$114           | \$71           |
| Revenue Collected During FY 08:                   | <b>\$43,271,449</b>  | \$21,518,191    | \$16,023,752   |
| Expenditures During FY 08:                        | <b>\$40,572,001</b>  | \$21,115,279    | \$15,374,100   |
| Per Capita Revenue:                               | <b>\$59</b>          | \$38            | \$53           |
| Per Capita Expenditures:                          | <b>\$55</b>          | \$37            | \$46           |
| Operating Income (loss):                          | <b>\$2,699,448</b>   | \$402,912       | \$609,456      |
| Ratio of Retained Earnings to Expenditures:       | <b>694.65%</b>       | 527.50%         | 214.86%        |
| Ending Retained Earnings for FY 08:               | <b>\$281,832,661</b> | \$77,145,868    | \$32,322,676   |
| Per Capita Ending Retained Earnings:              | <b>\$383</b>         | \$118           | \$80           |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Lasalle County**

Unit Code: **050/000/00** County: **LASALLE**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$73,389,853**

Equalized Assessed Valuation: **\$2,300,440,391**

Population: **113,065**

Employees:

Full Time: **532**

Part Time:

Salaries Paid: **\$19,400,693**

#### Blended Component Units

Number Submitted = 1  
Self-Insurance Trust

#### Fiscal Indicators

##### General and Special Funds

|  | Amounts             | Averages            | Medians             |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 08:      | <b>\$38,192,127</b> | <b>\$15,630,638</b> | <b>\$9,273,345</b>  |
| Per Capita Beginning Fund Balance:     | <b>\$338</b>        | <b>\$327</b>        | <b>\$316</b>        |
| Revenue Collected During FY 08:        | <b>\$50,952,893</b> | <b>\$22,285,567</b> | <b>\$12,321,302</b> |
| Expenditures During FY 08:             | <b>\$45,210,533</b> | <b>\$21,759,152</b> | <b>\$12,585,603</b> |
| Per Capita Revenue:                    | <b>\$451</b>        | <b>\$447</b>        | <b>\$441</b>        |
| Per Capita Expenditures:               | <b>\$400</b>        | <b>\$436</b>        | <b>\$424</b>        |
| Revenues over (under) Expenditures:    | <b>\$5,742,360</b>  | <b>\$526,415</b>    | <b>\$282,909</b>    |
| Ratio of Fund Balance to Expenditures: | <b>95.17%</b>       | <b>76.97%</b>       | <b>78.90%</b>       |
| Ending Fund Balance for FY 08:         | <b>\$43,026,318</b> | <b>\$15,868,055</b> | <b>\$9,459,769</b>  |
| Per Capita Ending Fund Balance:        | <b>\$381</b>        | <b>\$336</b>        | <b>\$329</b>        |

##### Equity

|                         | Amounts   | Averages  | Medians   |
|-------------------------|-----------|-----------|-----------|
| Total Reserved Funds:   | <b>\$</b> | <b>\$</b> | <b>\$</b> |
| Total Unreserved Funds: | <b>\$</b> | <b>\$</b> | <b>\$</b> |

##### Net Assets

|                                | Amounts             | Averages            | Medians            |
|--------------------------------|---------------------|---------------------|--------------------|
| Total Restricted Net Assets:   | <b>\$9,805,906</b>  | <b>\$5,178,485</b>  | <b>\$1,359,081</b> |
| Total Unrestricted Net Assets: | <b>\$35,178,603</b> | <b>\$11,803,961</b> | <b>\$7,235,565</b> |



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|--------------------|--------------------|------------------|
| Outstanding Debt for FY 08:       | <b>\$8,695,000</b> | <b>\$6,896,334</b> | <b>\$970,000</b> |
| Per Capita Debt:                  | <b>\$77</b>        | <b>\$92</b>        | <b>\$33</b>      |
| General Obligation Debt over EAV: | <b>0.38%</b>       | <b>0.25%</b>       | <b>0.00%</b>     |

##### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08:            | <b>\$546,143</b>   | <b>\$3,264,168</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 08: | <b>\$5</b>         | <b>\$35</b>        | <b>\$</b>      |
| Revenue Collected During FY 08:                   | <b>\$6,770,325</b> | <b>\$2,144,033</b> | <b>\$</b>      |
| Expenditures During FY 08:                        | <b>\$5,063,955</b> | <b>\$2,204,075</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$60</b>        | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$45</b>        | <b>\$38</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$1,706,370</b> | <b>-\$60,042</b>   | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>65.67%</b>      | <b>113.82%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 08:               | <b>\$3,325,260</b> | <b>\$3,371,498</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$29</b>        | <b>\$39</b>        | <b>\$</b>      |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Lawrence County**

Unit Code: **051/000/00**

County: **LAWRENCE**

Fiscal Year End:

**11/30/2008**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$5,696,832**

Equalized Assessed Valuation:

**\$101,529,304**

Population:

**15,588**

Employees:

Full Time:

**66**

Part Time:

**4**

Salaries Paid:

**\$1,813,716**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | Amounts            | Averages            | Medians             |
|--|--------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 08:      | <b>\$5,356,587</b> | <b>\$15,630,638</b> | <b>\$9,273,345</b>  |
| Per Capita Beginning Fund Balance:     | <b>\$344</b>       | <b>\$327</b>        | <b>\$316</b>        |
| Revenue Collected During FY 08:        | <b>\$5,748,626</b> | <b>\$22,285,567</b> | <b>\$12,321,302</b> |
| Expenditures During FY 08:             | <b>\$6,207,408</b> | <b>\$21,759,152</b> | <b>\$12,585,603</b> |
| Per Capita Revenue:                    | <b>\$369</b>       | <b>\$447</b>        | <b>\$441</b>        |
| Per Capita Expenditures:               | <b>\$398</b>       | <b>\$436</b>        | <b>\$424</b>        |
| Revenues over (under) Expenditures:    | <b>-\$458,782</b>  | <b>\$526,415</b>    | <b>\$282,909</b>    |
| Ratio of Fund Balance to Expenditures: | <b>78.90%</b>      | <b>76.97%</b>       | <b>78.90%</b>       |
| Ending Fund Balance for FY 08:         | <b>\$4,897,784</b> | <b>\$15,868,055</b> | <b>\$9,459,769</b>  |
| Per Capita Ending Fund Balance:        | <b>\$314</b>       | <b>\$336</b>        | <b>\$329</b>        |

##### Equity

|                         | Amounts   | Averages  | Medians   |
|-------------------------|-----------|-----------|-----------|
| Total Reserved Funds:   | <b>\$</b> | <b>\$</b> | <b>\$</b> |
| Total Unreserved Funds: | <b>\$</b> | <b>\$</b> | <b>\$</b> |

##### Net Assets

|                                | Amounts            | Averages            | Medians            |
|--------------------------------|--------------------|---------------------|--------------------|
| Total Restricted Net Assets:   | <b>\$260,100</b>   | <b>\$5,178,485</b>  | <b>\$1,359,081</b> |
| Total Unrestricted Net Assets: | <b>\$4,626,472</b> | <b>\$11,803,961</b> | <b>\$7,235,565</b> |



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 08:       | <b>\$746,755</b> | <b>\$6,896,334</b> | <b>\$970,000</b> |
| Per Capita Debt:                  | <b>\$48</b>      | <b>\$92</b>        | <b>\$33</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>     | <b>0.25%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>   | <u>Averages</u>    | <u>Medians</u> |
|---|------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08:            | <b>\$422,067</b> | <b>\$3,264,168</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 08: | <b>\$27</b>      | <b>\$35</b>        | <b>\$</b>      |
| Revenue Collected During FY 08:                   | <b>\$267,143</b> | <b>\$2,144,033</b> | <b>\$</b>      |
| Expenditures During FY 08:                        | <b>\$200,715</b> | <b>\$2,204,075</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$17</b>      | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$13</b>      | <b>\$38</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$66,428</b>  | <b>-\$60,042</b>   | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>243.38%</b>   | <b>113.82%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 08:               | <b>\$488,495</b> | <b>\$3,371,498</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$31</b>      | <b>\$39</b>        | <b>\$</b>      |



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: Lee County

Unit Code: 052/000/00

County: LEE

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$17,116,151

Equalized Assessed Valuation:

\$599,243,404

Population:

35,450

Employees:

Full Time:

155

Part Time:

64

Salaries Paid:

\$6,627,358

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | Amounts      | Averages     | Medians      |
|--|--------------|--------------|--------------|
| Beginning Fund Balance for FY 08:      | \$8,721,574  | \$15,630,638 | \$9,273,345  |
| Per Capita Beginning Fund Balance:     | \$246        | \$327        | \$316        |
| Revenue Collected During FY 08:        | \$15,847,038 | \$22,285,567 | \$12,321,302 |
| Expenditures During FY 08:             | \$13,741,869 | \$21,759,152 | \$12,585,603 |
| Per Capita Revenue:                    | \$447        | \$447        | \$441        |
| Per Capita Expenditures:               | \$388        | \$436        | \$424        |
| Revenues over (under) Expenditures:    | \$2,105,169  | \$526,415    | \$282,909    |
| Ratio of Fund Balance to Expenditures: | 68.84%       | 76.97%       | 78.90%       |
| Ending Fund Balance for FY 08:         | \$9,459,769  | \$15,868,055 | \$9,459,769  |
| Per Capita Ending Fund Balance:        | \$267        | \$336        | \$329        |

##### Equity

|                         | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds:   | \$      | \$       | \$      |
| Total Unreserved Funds: | \$      | \$       | \$      |

##### Net Assets

|                                | Amounts      | Averages     | Medians     |
|--------------------------------|--------------|--------------|-------------|
| Total Restricted Net Assets:   | \$           | \$5,178,485  | \$1,359,081 |
| Total Unrestricted Net Assets: | \$10,938,349 | \$11,803,961 | \$7,235,565 |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 08:       | <b>\$677,825</b> | <b>\$6,896,334</b> | <b>\$970,000</b> |
| Per Capita Debt:                  | <b>\$19</b>      | <b>\$92</b>        | <b>\$33</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>     | <b>0.25%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08:            | <b>\$</b>      | <b>\$3,264,168</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 08: | <b>\$</b>      | <b>\$35</b>        | <b>\$</b>      |
| Revenue Collected During FY 08:                   | <b>\$</b>      | <b>\$2,144,033</b> | <b>\$</b>      |
| Expenditures During FY 08:                        | <b>\$</b>      | <b>\$2,204,075</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$</b>      | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$</b>      | <b>\$38</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$</b>      | <b>-\$60,042</b>   | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>113.82%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 08:               | <b>\$</b>      | <b>\$3,371,498</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$</b>      | <b>\$39</b>        | <b>\$</b>      |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: Livingston County

Unit Code: 053/000/00

County: LIVINGSTON

Fiscal Year End:

11/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$29,442,248

Equalized Assessed Valuation:

\$547,530,523

Population:

38,658

Employees:

Full Time:

244

Part Time:

98

Salaries Paid:

\$8,893,595

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | Amounts      | Averages     | Medians      |
|--|--------------|--------------|--------------|
| Beginning Fund Balance for FY 08:      | \$26,951,952 | \$15,630,638 | \$9,273,345  |
| Per Capita Beginning Fund Balance:     | \$697        | \$327        | \$316        |
| Revenue Collected During FY 08:        | \$21,696,349 | \$22,285,567 | \$12,321,302 |
| Expenditures During FY 08:             | \$20,364,565 | \$21,759,152 | \$12,585,603 |
| Per Capita Revenue:                    | \$561        | \$447        | \$441        |
| Per Capita Expenditures:               | \$527        | \$436        | \$424        |
| Revenues over (under) Expenditures:    | \$1,331,784  | \$526,415    | \$282,909    |
| Ratio of Fund Balance to Expenditures: | 138.23%      | 76.97%       | 78.90%       |
| Ending Fund Balance for FY 08:         | \$28,150,471 | \$15,868,055 | \$9,459,769  |
| Per Capita Ending Fund Balance:        | \$728        | \$336        | \$329        |

##### Equity

|                         | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds:   | \$      | \$       | \$      |
| Total Unreserved Funds: | \$      | \$       | \$      |

##### Net Assets

|                                | Amounts      | Averages     | Medians     |
|--------------------------------|--------------|--------------|-------------|
| Total Restricted Net Assets:   | \$           | \$5,178,485  | \$1,359,081 |
| Total Unrestricted Net Assets: | \$50,833,685 | \$11,803,961 | \$7,235,565 |



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 08:       | <b>\$956,246</b> | <b>\$6,896,334</b> | <b>\$970,000</b> |
| Per Capita Debt:                  | <b>\$25</b>      | <b>\$92</b>        | <b>\$33</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>     | <b>0.25%</b>       | <b>0.00%</b>     |

##### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08:            | <b>\$1,908,860</b>  | <b>\$3,264,168</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 08: | <b>\$49</b>         | <b>\$35</b>        | <b>\$</b>      |
| Revenue Collected During FY 08:                   | <b>\$2,205,671</b>  | <b>\$2,144,033</b> | <b>\$</b>      |
| Expenditures During FY 08:                        | <b>\$4,438,790</b>  | <b>\$2,204,075</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$57</b>         | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$115</b>        | <b>\$38</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>-\$2,233,119</b> | <b>-\$60,042</b>   | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>44.41%</b>       | <b>113.82%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 08:               | <b>\$1,971,379</b>  | <b>\$3,371,498</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$51</b>         | <b>\$39</b>        | <b>\$</b>      |

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Logan County**

Unit Code: **054/000/00**

County: **LOGAN**

Fiscal Year End:

**11/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$13,861,181**

Equalized Assessed Valuation:

**\$385,731,485**

Population:

**29,788**

Employees:

Full Time:

**171**

Part Time:

**87**

Salaries Paid:

**\$5,473,793**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u>     | <u>Medians</u>      |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 08:      | <b>\$10,679,796</b> | <b>\$15,630,638</b> | <b>\$9,273,345</b>  |
| Per Capita Beginning Fund Balance:     | <b>\$359</b>        | <b>\$327</b>        | <b>\$316</b>        |
| Revenue Collected During FY 08:        | <b>\$14,448,981</b> | <b>\$22,285,567</b> | <b>\$12,321,302</b> |
| Expenditures During FY 08:             | <b>\$14,168,789</b> | <b>\$21,759,152</b> | <b>\$12,585,603</b> |
| Per Capita Revenue:                    | <b>\$485</b>        | <b>\$447</b>        | <b>\$441</b>        |
| Per Capita Expenditures:               | <b>\$476</b>        | <b>\$436</b>        | <b>\$424</b>        |
| Revenues over (under) Expenditures:    | <b>\$280,192</b>    | <b>\$526,415</b>    | <b>\$282,909</b>    |
| Ratio of Fund Balance to Expenditures: | <b>77.35%</b>       | <b>76.97%</b>       | <b>78.90%</b>       |
| Ending Fund Balance for FY 08:         | <b>\$10,959,988</b> | <b>\$15,868,055</b> | <b>\$9,459,769</b>  |
| Per Capita Ending Fund Balance:        | <b>\$368</b>        | <b>\$336</b>        | <b>\$329</b>        |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Total Unreserved Funds: | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u>     | <u>Medians</u>     |
|--------------------------------|--------------------|---------------------|--------------------|
| Total Restricted Net Assets:   | <b>\$8,151,094</b> | <b>\$5,178,485</b>  | <b>\$1,359,081</b> |
| Total Unrestricted Net Assets: | <b>\$2,020,720</b> | <b>\$11,803,961</b> | <b>\$7,235,565</b> |



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|--------------------|--------------------|------------------|
| Outstanding Debt for FY 08:       | <b>\$1,082,206</b> | <b>\$6,896,334</b> | <b>\$970,000</b> |
| Per Capita Debt:                  | <b>\$36</b>        | <b>\$92</b>        | <b>\$33</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>       | <b>0.25%</b>       | <b>0.00%</b>     |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08:            | <b>\$</b>      | <b>\$3,264,168</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 08: | <b>\$</b>      | <b>\$35</b>        | <b>\$</b>      |
| Revenue Collected During FY 08:                   | <b>\$</b>      | <b>\$2,144,033</b> | <b>\$</b>      |
| Expenditures During FY 08:                        | <b>\$</b>      | <b>\$2,204,075</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$</b>      | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$</b>      | <b>\$38</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$</b>      | <b>-\$60,042</b>   | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>113.82%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 08:               | <b>\$</b>      | <b>\$3,371,498</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$</b>      | <b>\$39</b>        | <b>\$</b>      |